

**Title 36: TAXATION**  
**Chapter 215: USE TAX**

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## Maine Revised Statutes

### Title 36: TAXATION

#### Chapter 215: USE TAX

##### **§1861. IMPOSITION**

A tax is imposed, at the respective rate provided in section 1811, on the storage, use or other consumption in this State of tangible personal property or a service, the sale of which would be subject to tax under section 1764 or 1811. Every person so storing, using or otherwise consuming is liable for the tax until the person has paid the tax or has taken a receipt from the seller, as duly authorized by the assessor, showing that the seller has collected the sales or use tax, in which case the seller is liable for it. Retailers registered under section 1754-B or 1756 shall collect the tax and make remittance to the assessor. The amount of the tax payable by the purchaser is that provided in the case of sales taxes by section 1812. When tangible personal property purchased for resale is withdrawn from inventory by the retailer for the retailer's own use, use tax liability accrues at the date of withdrawal. [1995, c. 640, §6 (AMD).]

##### SECTION HISTORY

1965, c. 136, (AMD). P&SL 1967, c. 191, §D3 (AMD). 1967, c. 544, §94 (AMD). 1967, c. 544, §112 (RP). 1969, c. 295, §4 (AMD). 1985, c. 783, §7 (RPR). 1987, c. 497, §41 (AMD). 1991, c. 846, §25 (AMD). 1995, c. 640, §6 (AMD).

##### **§1861-A. REPORTING USE TAX ON INDIVIDUAL INCOME TAX RETURNS**

The assessor shall provide that individuals report use tax on items with a sale price of \$5,000 or less on their Maine individual income tax returns. Taxpayers are required to attest to the amount of their use tax liability for the period of the tax return. Alternatively, they may elect to report an amount that is .08% of their Maine adjusted gross income. A taxpayer electing to satisfy a use tax liability by estimating it shall calculate the liability in accordance with the use tax table. The estimated liability is applicable only to purchases of any individual items each having a sale price no greater than \$1,000. For each taxable item with a sale price greater than \$1,000 but no more than \$5,000, the actual use tax liability for each purchase must be added to the amount of the estimated liability derived from the use tax table. Upon subsequent review, if use tax liability for the period of the return exceeds the amount of use tax paid with the return, a credit of that amount paid relative to the item or items being supplementarily assessed is allowed. Use tax on any item with a sale price of more than \$5,000 must be reported in accordance with section 1951-A. [2007, c. 240, Pt. W, §1 (AMD); 2007, c. 240, Pt. W, §2 (AFF).]

##### SECTION HISTORY

1989, c. 880, §F (NEW). RR 1991, c. 2, §133 (COR). 1999, c. 521, §A9 (AMD). 1999, c. 521, §A11 (AFF). 2001, c. 583, §12 (AMD). 2003, c. 391, §1 (AMD). 2007, c. 240, Pt. W, §1 (AMD). 2007, c. 240, Pt. W, §2 (AFF).

##### **§1862. SALES OR USE TAX PAID TO ANOTHER JURISDICTION**

The tax imposed by this Part does not apply to the use, storage or other consumption in this State of tangible personal property or taxable services purchased outside the State upon which the purchaser has paid a sales or use tax imposed by another taxing jurisdiction that is equal to or greater than the tax imposed by this Part. If the amount of sales or use tax paid to another taxing jurisdiction is less than the amount of tax

imposed by this Part, then the purchaser shall pay to the State Tax Assessor an amount sufficient to make the total amount of sales and use tax paid to the other taxing jurisdiction and this State equal to the amount imposed by this Part. [2011, c. 240, §20 (AMD).]

**SECTION HISTORY**

1985, c. 783, §8 (AMD). 1987, c. 772, §24 (AMD). 2011, c. 240, §20 (AMD).

**§1863. NO TAX ON RETURNED MERCHANDISE DONATED TO CHARITY**

No use tax may be imposed on the donation of merchandise by a retailer to an organization exempt from taxation under the United States Internal Revenue Code, Section 501(c)(3), as amended, when the merchandise has been returned to the retailer by the purchaser and the retailer then gives to the purchaser an allowance in cash or by credit pursuant to warranty or when the full price of the merchandise returned is refunded, either in cash or by credit, to the purchaser. [1981, c. 503, (NEW).]

**SECTION HISTORY**

1981, c. 503, (NEW).

**§1864. NO USE TAX ON DONATIONS TO EXEMPT ORGANIZATION**

A use tax is not imposed on the donation of merchandise by a retailer from inventory to an organization if sales to that organization are exempt from sales tax under section 1760. [2001, c. 439, Pt. II, §1 (NEW); 2001, c. 439, Pt. II, §2 (AFF).]

**SECTION HISTORY**

2001, c. 439, §II1 (NEW). 2001, c. 439, §II2 (AFF).

**§1865. DEPOSIT OF USE TAXES PAID ON CERTAIN FUELS**

The Treasurer of State shall deposit all use taxes received for fuel consumed by vehicles operating on rails and qualifying for a fuel tax refund under section 3218 and taxed under this chapter into the Multimodal Transportation Fund account established in Title 23, section 4210-B. [2011, c. 649, Pt. E, §4 (AMD).]

**SECTION HISTORY**

2003, c. 498, §7 (NEW). 2003, c. 498, §12 (AFF). 2005, c. 457, §GGG6 (AMD). 2011, c. 649, Pt. E, §4 (AMD).

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